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| APPLICATION NO.  | FILING DATE | FIRST NAMED INVENTOR | ATTORNEY DOCKET NO.       | CONFIRMATION NO.       |
|--|-------------|----------------------|---------------------------|------------------------|
| 10/648,504   | 08/25/2003  | Lisa M. Macalka      | 021756-018100US           | 4223                   |
| 51206 7590 01/28/2009<br>TOWNSEND AND TOWNSEND AND CREW LLP<br>TWO EMBARCADERO CENTER<br>8TH FLOOR<br>SAN FRANCISCO, CA 94111-3834 |             |                      | EXAMINER<br>OBEID, FAHD A |                        |
|  |             |                      | ART UNIT<br>3627          | PAPER NUMBER           |
|  |             |                      | MAIL DATE<br>01/28/2009   | DELIVERY MODE<br>PAPER |

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

|                              |                                      |                                       |  |
|------------------------------|--------------------------------------|---------------------------------------|--|
| <b>Office Action Summary</b> | <b>Application No.</b><br>10/648,504 | <b>Applicant(s)</b><br>MACALKA ET AL. |  |
|                              | <b>Examiner</b><br>FAHD A. OBEID     | <b>Art Unit</b><br>3627               |  |

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

### Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

### Status

- 1) ☒ Responsive to communication(s) filed on 18 November 2008.
- 2a) ☒ This action is **FINAL**.                      2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

### Disposition of Claims

- 4) ☒ Claim(s) 1-17 and 19-21 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-17 and 19-21 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

### Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

### Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All    b) ☐ Some \*    c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

### Attachment(s)

- |  |   |
|--|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892)                                | 4) <input type="checkbox"/> Interview Summary (PTO-413)<br>Paper No(s)/Mail Date. _____ |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948)                       | 5) <input type="checkbox"/> Notice of Informal Patent Application                       |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08)<br>Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____  |

## **DETAILED ACTION**

### ***Status of the Application***

1. This is in reply to application filed on 11/18/2008.
2. Claims 1, 8, 15, 16 and 21 have been amended.
3. Claim 18 remain cancelled.
4. Claims 1-17 and 19-21 are currently pending and have been examined.

### ***Specification Objections***

5. The amendment filed 11/14/2008 is objected to under 35 U.S.C. 132(a) because it introduces new matter into the disclosure. 35 U.S.C. 132(a) states that no amendment shall introduce new matter into the disclosure of the invention. The added material which is not supported by the original disclosure is as follows: “the accounting consolidation ledger balance would be calculated if the at least one accounting adjustment entry and the at least one consolidated accounting were posted to the accounting consolidation ledger”.

Applicant is required to cancel the new matter in the reply to this Office Action.

### ***Claim Rejections - 35 USC § 112***

6. The following is a quotation of the first paragraph of 35 U.S.C. 112:  
  
The specification shall contain a written description of the invention, and of the manner and process of making and using it, in such full, clear, concise, and exact terms as to enable any person skilled in the art to which it pertains, or with which it is most nearly connected, to make and use the same and shall set forth the best mode contemplated by the inventor of carrying out his invention.
7. Claims 1, 8, 15, 16, and 21 are rejected under 35 U.S.C. 112, first paragraph, as failing to comply with the written description requirement. The claim(s) contains subject matter which

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was not described in the specification in such a way as to reasonably convey to one skilled in the relevant art that the inventor(s), at the time the application was filed, had possession of the claimed invention. The applicant's amendment filed on 11/18/2008 contains the limitation "the accounting consolidation ledger balance would be calculated if the at least one accounting adjustment entry and the at least one consolidated accounting were posted to the accounting consolidation ledger" the calculated portion of the accounting consolidation ledger balance is considered new matter since it does not have any support in the specification.

Applicant is required to cancel the new matter in the reply to this Office Action.

***Claim Rejections - 35 USC § 112***

8. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

9. Claims 1-17 and 19-21 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Claims 1, 8, 15, 16, and 21 recite the limitation "displaying an accounting consolidation ledger balance as the accounting consolidation ledger balance would be calculated if the at least one accounting adjustment entry and the at least one consolidated accounting were posted to the accounting consolidation ledger" is vague and indefinite. It is unclear whether the accounting consolidation ledger balance is actually performed (calculated). It is also unclear whether the accounting adjustment entry and the at least one consolidated accounting are actually performed (posted). Thus the limitation is not positively recited.

***Claim Rejections - 35 USC § 101***

1. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

2. **Claims 1-17 and 19-21 are rejected under 35 U.S.C. 101 because:**

Claims 1, 8, 15, 16, and 21, the limitation, “displaying an accounting consolidation ledger balance if the at least one accounting adjustment entry and the at least one consolidated accounting were posted to the accounting consolidation ledger” as recited is an open-ended conditional statement. The use of open-ended conditional language would not render the entire claim useful, tangible or concrete. The language presented only makes allowances for displaying an accounting consolidation ledger balance if the at least one accounting adjustment entry and the at least one consolidated accounting were posted to the accounting consolidation ledger. There is no allowance made in the event “if the at least one accounting adjustment entry and the at least one consolidated accounting were NOT posted to the accounting consolidation ledger”. Therefore, as the claim is currently presented, it could be possible that there would be no action by the program if the at least one accounting adjustment entry and the at least one consolidated accounting were NOT posted to the accounting consolidation ledger”. In this case, there would be no concrete, tangible or useful outcome in the case. Thus, the claim is directed to non-statutory material.

***Claim Rejections - 35 USC § 103***

10. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

11. This application currently names joint inventors. In considering patentability of the claims under 35 U.S.C. 103(a), the examiner presumes that the subject matter of the various claims was commonly owned at the time any inventions covered therein were made absent any evidence to the contrary. Applicant is advised of the obligation under 37 CFR 1.56 to point out the inventor and invention dates of each claim that was not commonly owned at the time a later invention was made in order for the examiner to consider the applicability of 35 U.S.C. 103(c) and potential 35 U.S.C. 102(e), (f) or (g) prior art under 35 U.S.C. 103(a).

**12. Claims 1-4, 8-11, 15-17, and 21 are rejected under 35 U.S.C. 103(a) as being unpatentable over Knudtzon (US 7,120,597) in view of McClendon (US 2003/0046194).**

1. Regarding Claims 1, 8, 15, 16, 17 and 21: Knudtzon discloses a system for consolidating adjustments comprising:

- An accounting adjustment journal configured for receiving at least one accounting adjustment entry, wherein said accounting adjustment journal is separate from an accounting consolidation ledger (abstract, col 1 lines 31-38, and col 5 lines 3-6).
- A proforma accounting consolidation processor configured for processing the accounting consolidation ledger and the at least one accounting adjustment entry to create at least

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one consolidated accounting adjustment entry that is responsive to the at least one accounting adjustment entry and the accounting consolidation ledger (a user enters an adjustment data representing adjusting journal entries associated with the transaction data entered using the host system user interface, the overlay control module combines “consolidates” adjustment data created at the overlay system with the transaction data of host general ledger data maintained by the host accounting system; col 7 lines 19-35, col 7 lines 56-61, col 8 lines 58-61; adjusting journal entries specific to the second report type are entered and the second report is created; col 2 lines 60-62; separate task modules that create or allow the user to create adjusting journal entries for separate specialized business functions; col 1 lines 55-57).

- An accounting pending journal configured for storing the at least one consolidated accounting adjustment entry, wherein said accounting pending journal is separate from said accounting consolidation ledger and said accounting adjustment journal (the adjusting data may be saved as overlay journal data in the overlay journal and subsequently combined with another set of overlay general ledger data created at a later time or for another time; furthermore, the overlay system allows users to store overlay adjustment data representing adjusting journal entries related to the financial transactions; abstract, col 3 lines 32-35, col 9 lines 24-27, and claim 1).
- An inquiry module configured for displaying an accounting consolidation ledger balance as the accounting consolidation ledger balance would be calculated if the at least one accounting adjustment entry and the at least one consolidated accounting were posted to the accounting consolidation ledger (col 1 lines 54-63).

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Knudtson does not explicitly disclose posting an accounting adjustment entry and consolidated accounting adjustment entry to the accounting consolidation ledger after a user has reviewed the accounting consolidation ledger balance.

However, McClendon does disclose the following:

- A post module configured for posting the at least one accounting adjustment entry and the at least one consolidated accounting adjustment entry to the accounting consolidation ledger after a user has reviewed the accounting consolidation ledger balance (paras 34, 41, 42).

It would have been obvious to one having ordinary skill in the art at the time the invention was made to use McClendon's teachings in Knudtson's "computerized accounting systems and methods" enabled, for the advantage of reviewing posting entries before they are posted to the ledger to view total costs, expenses, balances effected by the journal entry, to better manage the accounting system within a company.

2. Regarding Claims 2 and 9: Knudtson discloses a system of claim 1 further comprising an inquiry module configured for displaying the at least one accounting consolidated adjustment entry (col 1 lines 57-59).

3. Regarding Claims 3 and 10: Knudtson discloses a system of claim 1 further comprising an inquiry module configured for displaying at least one proforma accounting ledger balance (col 2 lines 35-46, col 6 lines 22-25, col 8 lines 7-16).



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4. Regarding Claims 4 and 11: Knudtson discloses a system of claim 1 further comprising a post module configured for posting the at least one consolidated accounting adjustment entry to the accounting consolidation ledger (col 1 lines 59-63).

**5. Claims 5-7, 12-14, and 19-20 are rejected under 35 U.S.C. 103(a) as being unpatentable over Knudtson (US 7,120,597) in view of McClendon (US 2003/0046194) as applied to claims 1-4, 8-11, 15-17, and 21 above, and further in view of Applicant Admitted Prior Art (AAPA).**

13. Regarding Claims 5-7, 12-14, and 19-20: Knudtson disclose the claimed invention except for a proforma equitization module, an inter-company eliminations, and an elimination module.

However, AAPA discloses a proforma equitization module, an inter-company eliminations, and an elimination module (fig.1A and para 4).

It would have been obvious to one having ordinary skill in the art at the time the invention was made to include AAPA teachings in Knudtson's "computerized accounting systems and methods" enabled, for the advantage of eliminating activities within the company and computing the net income of the company to be posted to the ledger.

### ***Response to Arguments***

14. Applicant's arguments with respect to claims 1, 8, 15, 16, and 21 have been considered but are moot in view of the new ground(s) of rejection.

15. Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP § 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

### ***Conclusion***

Any inquiry concerning this communication or earlier communications from the examiner should be directed to FAHD A. OBEID whose telephone number is (571)270-3324. The examiner can normally be reached on Monday to Friday 8:00am-4:30pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Fahd A Obeid/  
Examiner, Art Unit 3627  
01/21/2009

/F. Ryan Zeender/  
Supervisory Patent Examiner, Art Unit 3627